

Introduced by Senator Anderson

February 20, 2014

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1152, as introduced, Anderson. Property taxation: exemptions.

Existing property tax law, in accordance with the California Constitution, provides for a "welfare exemption" for property used exclusively for religious, hospital, scientific, or charitable purposes, and that is owned or operated by certain types of nonprofit entities, if certain qualifying criteria are met.

Existing property tax law exempts from taxation all personal property owned by certain veteran organizations, when the property is used solely and exclusively for the purposes of the organization, and certain qualifying criteria are met.

This bill would declare the intent of the Legislature to enact legislation relating to those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation relating to property tax exemptions for property used
- 3 exclusively for religious, hospital, scientific, or charitable purposes,
- 4 and personal property owned by federally chartered veteran
- 5 organizations.

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